

**FILED**

**NOV 12 2020**

THOMAS G. BRUTON  
CLERK, U.S. DISTRICT COURT

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

UNITED STATES OF AMERICA )

Case No. 19 CR 797

v. )

Violations: Title 18, United States  
Code, Sections 664 and  
1341; Title 26, United States Code,  
Sections 7206(1) and 7206(2)

EUNICE SALLEY, )

a/k/a Eunice Salley Dobyns, )

a/k/a Oya Awanata-Bey, )

a/k/a Oya Awanata )

**SECOND**

**SUPERSEDING INDICTMENT**

**JUDGE DOW**

The SPECIAL MAY 2019 GRAND JURY charges:

**MAGISTRATE JUDGE VALDEZ**

**COUNT ONE**

1. At times material to the superseding indictment:

a. Defendant EUNICE SALLEY was the granddaughter of Relative

A and resided at Residence A in Chicago, Illinois, which is in the Northern District of Illinois.

b. Relative A was employed by Company A until her retirement in April 1976. Subsequent to Relative A's retirement, Company A was acquired by Company B which later was acquired by Company C.

c. As an eligible retired Company A employee, Relative A received a monthly pension check. The employee pension benefit plan for Relative A from Company A was a single life annuity, and the payments were made in a specific identical amount per month and payment terminated upon the death of the pensioner, with no survivor benefits. Beginning in approximately April 1976,

Company A Pension Trust, and later Company B Pension Trust, (hereinafter collectively "Pension Trust") issued and caused to be issued to Relative A monthly pension checks in the amount of \$428.24. The monthly checks were mailed to Relative A at Residence A. The Pension Trust was subject to the provisions of Title I of the Employee Retirement Income Security Act of 1974.

d. Relative A passed away on September 12, 2009, at which time Relative A was no longer eligible for pension payments.

2. Beginning by at least March 2010, and continuing until in or about December 2017, at Chicago, in the Northern District of Illinois, Eastern Division, and elsewhere,

EUNICE SALLEY,  
a/k/a Eunice Salley Dobyns,  
a/k/a Oya Awanata-Bey, and  
a/k/a Oya Awanta,

defendant herein, did knowingly devise, intend to devise and participate in a scheme to defraud the Pension Trust and to obtain money and property from the Pension Trust by means of materially false and fraudulent pretenses, representations, and promises, which scheme is further described below.

3. It was part of the scheme that defendant EUNICE SALLEY falsely represented to the Pension Trust that Relative A was still alive and eligible for pension payments in order for defendant to receive Relative A's pension checks that she was not entitled to, which defendant then deposited into accounts she controlled and used for her own benefit.

4. It was further part of the scheme that defendant did not notify the Pension Trust that Relative A had passed away in order to induce the Pension Trust to continue to send pension payments to Relative A.

5. It was further part of the scheme that defendant received Relative A's pension payments that were sent to Residence A and made payable to Relative A, after Relative A passed away.

6. It was further part of the scheme that defendant fraudulently deposited the pension payments made to Relative A into bank accounts controlled by defendant, and that defendant used those pension funds for her own benefit.

7. It was further part of the scheme that after Relative A's death, defendant sent false Letters of Affidavit to Company C, stating that Relative A was living and still entitled to pension payments. Defendant fraudulently included Relative A's signature on the Letters of Affidavit, which defendant then notarized, and included Relative's A correct social security account number.

8. It was further part of the scheme that defendant misrepresented, concealed, and hid, and caused to be misrepresented, concealed, and hidden, the purposes of the scheme and acts done in furtherance of the scheme.

9. On or about December 30, 2015, at Chicago, in the Northern District of Illinois, Eastern Division, and elsewhere,

EUNICE SALLEY,  
a/k/a Eunice Salley Dobyns,  
a/k/a Oya Awanata-Bey, and  
a/k/a Oya Awanta,

defendant herein, for the purpose of executing the scheme to defraud, knowingly placed and caused to be placed in an authorized depository for mail an item to be delivered by the United States Postal Service, namely, a Letter of Affidavit, which falsely stated that Relative A was still living, addressed to Company A in Lincolnshire, Illinois;

In violation of Title 18, United States Code, Section 1341.



**COUNTS TWO THROUGH SIX**

The SPECIAL MAY 2019 GRAND JURY further charges:

1. The allegations set forth in paragraph 1 of Count One of this superseding indictment are re-alleged and incorporated here.

2. On or about the dates set forth below, at Chicago, in the Northern District of Illinois, Eastern Division, and elsewhere,

EUNICE SALLEY,  
a/k/a Eunice Salley Dobyns,  
a/k/a Oya Awanata-Bey, and  
a/k/a Oya Awanta,

defendant herein, did steal, and unlawfully and willfully abstract and convert to her own use, the below amounts from the Pension Trust, an employee pension benefit plan subject to Title I of the Employee Retirement Income Security Act of 1974, and of a fund connected with such plan.

COUNT	DATE	AMOUNT
TWO	January 7, 2016	\$428.24
THREE	December 28, 2016	\$428.24
FOUR	March 28, 2017	\$428.24
FIVE	July 6, 2017	\$428.24
SIX	December 4, 2017	\$428.24

In violation of Title 18, United States Code, Section 664.

**COUNTS SEVEN THROUGH TWENTY-EIGHT**

The SPECIAL MAY 2019 GRAND JURY further charges:

1. At times material to the superseding indictment:

a. The Internal Revenue Service was part of the United States Department of the Treasury and, among other things, was responsible for administering the tax laws of the United States and collecting taxes from individuals and entities.

b. Individuals were required to file an annual United States Individual Income Tax Return, Form 1040, with schedules and attachments, if their gross income exceeded certain specified amounts, with the Internal Revenue Service, due by a date certain in the following year. A Schedule A, "Itemized Deductions" ("Schedule A") was and is an IRS form that is attached to a Form 1040 when applicable and is used by taxpayers to claim certain permissible deductions from taxable income. Deductions to be claimed on a Schedule A include, among other things: medical expenses, gifts to charity, job-related and other miscellaneous expenses such as unreimbursed employee expenses, and state and local taxes paid. Individuals may file amended tax returns, Form 1040X, to report any additional income or expenses not reported on their original return.

c. The IRS relied upon information from the Form 1040 and 1040X in determining and issuing refunds. After receiving this information, the IRS issued a refund to the taxpayer if there were no outstanding tax liabilities or other federally authorized deductions on record with the IRS.

d. A Form W-2, Wage and Tax Statement, was an Internal Revenue Service form used to report wages paid to employees and the taxes withheld from them. Employers were required to complete a Form W-2 for each employee to whom they pay a salary, wage, or other compensation as part of the employment relationship. Employers typically supplied completed W-2 forms to the Social Security Administration.

e. The defendant, EUNICE SALLEY, a/k/a Eunice Salley Dobyns, a/k/a Oya Awanata-Bey and a/k/a Oya Awanta (hereinafter, "EUNICE SALLEY"), owned and operated Tax Research and Resolution, Inc. ("TRR"), a tax return preparation business, which was located in Chicago, Illinois.

f. Through TRR, EUNICE SALLEY prepared and caused the preparation of U.S. Individual Income Tax Returns, Forms 1040 ("Forms 1040") and related Internal Revenue Service ("IRS") Schedules for submission to the IRS, using, among other means, the Electronic Filing Identification Number assigned by the IRS to TRR.

g. EUNICE SALLEY prepared false Forms 1040 and Forms 1040X, and related Schedules for TRR clients for tax years 2013 through 2016, through several means. EUNICE SALLEY created and filed, or caused to be filed, with the IRS, Forms W-2 in the names of her clients that falsely stated that the client had received wage income from a named employer, and falsely stated that federal and state income taxes had been withheld from those wages. EUNICE SALLEY prepared Forms 1040 and 1040X for her clients that reported the fictitious wages, and federal and state income tax withholding, and in many cases also reported false Schedule A deductions

for items such as medical expenses, gifts to charity, job-related and other miscellaneous expenses such as unreimbursed employee expenses, and state and local taxes paid.

h. EUNICE SALLEY's preparation of false Forms 1040 and 1040X and related Schedules resulted in the filing of Forms 1040 and 1040X that claimed false federal income tax refunds, a substantial portion of which she often obtained from her clients as payment for her services.

2. On or about the dates set forth below, at Chicago, in the Northern District of Illinois, Eastern Division, and elsewhere,

EUNICE SALLEY,  
a/k/a Eunice Salley Dobyns,  
a/k/a Oya Awanata-Bey, and  
a/k/a Oya Awanta,

defendant herein, did willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the IRS, of Forms 1040 and 1040X, for the taxpayers (whose names are known to the Grand Jury and are identified below by their initials) and tax years set forth below. The returns were false and fraudulent as to material matters, including: (1) the Forms 1040 and 1040X claimed that the taxpayers earned wages from certain businesses and had income taxes withheld from those wages in the amounts specified below, when the defendant then and there knew the taxpayers did not earn the wages or have income taxes withheld in the reported amounts; and (2) the Forms 1040 and 1040X claimed the taxpayers were entitled under the provisions of the Internal Revenue laws to deductions for items and in amounts specified below, when the defendant then and there knew the taxpayers were not



entitled to deductions in the claimed amounts:

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Seven	E.R.	2015	August 7, 2016	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$95,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$33,250</li> <li>c. Form 1040, line 76a, Tax refund of \$27,473</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$23,441</li> <li>e. Schedule A, line 5a, State and local income taxes of \$5,510</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$4,068</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$8,254</li> </ul>
Eight	J.J.	2015	September 18, 2016	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$200,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$70,000</li> <li>c. Form 1040, line 76a, Tax refund of \$67,153</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$94,214</li> <li>e. Schedule A, line 5a, State and local income taxes of \$5,810</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$51,528</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$24,000</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Nine	P.J.	2015	October 12, 2016	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$100,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$35,000</li> <li>c. Form 1040, line 76a, Tax refund of \$34,482</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$95,000</li> <li>e. Schedule A, line 5a, State and local income taxes of \$5,810</li> </ul>
Ten	R.B.	2015	September 9, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B., Wages of \$67,890</li> <li>b. Form 1040X, line 12.B, Federal income tax withheld of \$16,973</li> <li>c. Form 1040X, line 22, Tax refund of \$9,822</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$10,800</li> <li>e. Schedule A, line 5a, State and local income taxes of \$3,944</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$8,738</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$11,268</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Eleven	R.B.	2016	March 13, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$1,000,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$378,100</li> <li>c. Form 1040, line 76a, Tax refund of \$167,579</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$12,555</li> <li>e. Schedule A, line 5a, State and local income taxes of \$48,100</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$350,000</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$2,400</li> </ul>
Twelve	L.S.	2016	May 6, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$175,253</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$42,525</li> <li>c. Form 1040, line 76a, Tax refund of \$34,982</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$21,330</li> <li>e. Schedule A, line 5a, State and local income taxes of \$10,182</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$75,000</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$25,000</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Thirteen	T.H.	2016	April 4, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$52,684</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$16,694</li> <li>c. Form 1040, line 76a, Tax refund of \$15,363</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$35,000</li> <li>e. Schedule A, line 5a, State and local income taxes of \$3,006</li> <li>Schedule A, line 16, Gifts by cash or check of \$3,355</li> </ul>
Fourteen	Y.M.	2016	March 21, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$108,032</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$39,470</li> <li>c. Form 1040, line 76a, Tax refund of \$31,542</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$20,787</li> <li>e. Schedule A, line 5a, State and local income taxes of \$5,510</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$15,000</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$27,000</li> </ul>



COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Fifteen	J.H.	2016	February 22, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$1,100,000</li> <li>b. Form 1040, line 74, Federal income tax withheld of \$564,380</li> <li>c. Form 1040, line 76a, Tax refund of \$359,174</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$57,400</li> <li>e. Schedule A, line 5a, State and local income taxes of \$3,718</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$500,000</li> </ul>
Sixteen	J.L.	2016	March 13, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$80,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$20,000</li> <li>c. Form 1040, line 48a, Tax refund of \$18,648</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$18,908</li> <li>e. Schedule A, line 5a, State and local income taxes of \$4,180</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$10,100</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$49,500</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Seventeen	D.K.	2013	November 28, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B, Wages of \$193,251</li> <li>b. Form 1040X, line 11.B, Federal income tax withheld of \$74,667</li> <li>c. Form 1040X, line 21, Tax refund of \$61,935</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$110,200</li> <li>e. Schedule A, line 5a, State and local income taxes of \$5,810</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$45,000</li> </ul>
Eighteen	D.K.	2014	October 31, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B, Wages of \$75,000</li> <li>b. Form 1040X, line 12.B, Federal income tax withheld of \$22,500</li> <li>c. Form 1040X, line 22, Tax refund of \$12,344</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$18,445</li> <li>e. Schedule A, line 5a, State and local income taxes of \$4,569</li> <li>f. Schedule A, line 21, Unreimbursed employee expenses of \$18,467</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Nineteen	J.G. Sr.	2015	July 8, 2016	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$120,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$30,000</li> <li>c. Form 1040, line 76a, Tax refund of \$18,284</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$19,000</li> <li>e. Schedule A, line 5a, State and local income taxes of \$6,960</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$14,060</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$19,668</li> </ul>
Twenty	B.G.	2015	June 25, 2016	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$85,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$25,500</li> <li>c. Form 1040, line 76a, Tax refund of \$20,827</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$9,887</li> <li>e. Schedule A, line 5a, State and local income taxes of \$4,930</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$16,027</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$30,147</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Twenty-One	J.G. Jr.	2015	September 27, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B, Wages of \$79,205</li> <li>b. Form 1040X, line 12.B, Federal income tax withheld of \$21,250</li> <li>c. Form 1040X, line 21, Tax refund of \$18,730</li> <li>d. Schedule A, line 1, Medical and dental expenses of \$18,893</li> <li>e. Schedule A, line 5a, State and local income taxes of \$4,930</li> <li>f. Schedule A, line 16, Gifts by cash or check of \$25,806</li> <li>g. Schedule A, line 21, Unreimbursed employee expenses of \$31,307</li> </ul>
Twenty-Two	C.T.	2013	November 6, 2017	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$67,855</li> <li>b. Form 1040, line 62, Federal income tax withheld of \$16,964</li> </ul>
Twenty-Three	C.T.	2015	April 15, 2016	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$47,850</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$11,963</li> </ul>



COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Twenty-Four	C.T.	2017	April 15, 2018	<ul style="list-style-type: none"> <li>a. Form 1040, line 7, Wages of \$80,000</li> <li>b. Form 1040, line 64, Federal income tax withheld of \$26,400</li> </ul>
Twenty-Five	S.W.	2013	November 23, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B, Wages of \$77,624</li> <li>b. Form 1040X, line 11.B, Federal income tax withheld of \$23,988</li> </ul>
Twenty-Six	S.W.	2015	September 22, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B, Wages of \$95,520</li> <li>b. Form 1040X, line 12.B, Federal income tax withheld of \$33,432</li> </ul>
Twenty-Seven	Je.J.	2013	April 22, 2016	<ul style="list-style-type: none"> <li>a. Form 1040X, line 1.B, Wages of \$45,870</li> <li>b. Form 1040X, line 11.B, Federal income tax withheld of \$12,500</li> </ul>

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF SUBMISSION	FALSE ITEMS
Twenty-Eight	D.L.	2015	January 23, 2017	a. Form 1040X, line 1.B, Wages of \$100,000 b. Form 1040X, line 12.B, Federal income tax withheld of \$35,000

In violation of Title 26, United States Code, Section 7206(2).

**COUNT TWENTY-NINE**

The SPECIAL MAY 2019 GRAND JURY further charges:

1. The allegations set forth in paragraph 1(a) and (b) of Counts Seven through Twenty-Eight of this superseding indictment are re-alleged and incorporated here.

2. On or about May 18, 2018, at Chicago, in the Northern District of Illinois, Eastern Division, and elsewhere,

EUNICE SALLEY,  
a/k/a Eunice Salley Dobyns,  
a/k/a Oya Awanata-Bey, and  
a/k/a Oya Awanta,

defendant herein, did willfully make and subscribe a Form 1040 (with schedules and attachments), U.S. Individual Income Tax Return, for the tax year 2017, verified by a written declaration that it was made under the penalties of perjury and filed with the IRS, which she did not believe to be true and correct as to every material matter in that said Form 1040 reported gross receipts on Line 1 of the Schedule C in the amount of \$17,855 and total income on Line 22 of \$72,581, when defendant EUNICE SALLEY then and there well knew and believed, the gross receipts of her Schedule C

business and her total income for the tax year 2017 were substantially more than those amounts.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:

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FOREPERSON

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Signed by Steven J. Dollear on behalf of the  
UNITED STATES ATTORNEY